Maine Revised Statutes

Title 36: TAXATION

Chapter 107: UNINCORPORATED AND UNORGANIZED PLACES

§1181. LANDS IN UNORGANIZED TERRITORY

The Commissioner of Agriculture, Conservation and Forestry shall provide to the State Tax Assessor at his request all information in his possession touching the value and description of lands in the unorganized territory; and a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested, shall in like manner provide all information in their possession touching said valuation to the State Tax Assessor. [1977, c. 509, §30 (RPR); 2011, c. 657, Pt. W, §6 (REV).]

In fixing the valuation of unorganized townships, whenever practicable the lands and other property therein of any owners shall be valued and assessed separately. When the soil of townships or tracts taxed by the State as land in unorganized territory is not owned by the person or persons who own the growth or part of the growth thereon, the State Tax Assessor shall value the soil and such growth separately for purposes of taxation. [1977, c. 509, §30 (RPR).]

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SECTION HISTORY
1967, c. 271, §6 (AMD). 1969, c. 502, §12 (AMD). 1973, c. 460, §18
(AMD). 1975, c. 339, §14 (AMD). 1977, c. 509, §30 (RPR). 2011, c. 657, Pt. W, §6 (REV).
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